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ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Statewide Reporting and Accounting Policy

August 17, 2009

TO: Agency Fiscal Officers

FROM: Afranie Adomako, CPA
Director

SUBJECT: Preparing the Fiscal Year Ended June 30, 2009, Schedule 8s

The instructions for preparing the Schedule 8s for state agencies have been compiled into a single adobe file (FY 09 Schd 8 Instructions for Agencies.pdf). The adobe file may be printed from our website www.doa.la.gov/osrap/index.htm (click on AFR packets and select the file) to aid you in preparing the schedules.

An Excel Workbook containing examples and the blank Schedule 8 forms is also on our website (filename: Agency Schd 8s.xls) for your use. **For uniformity, please use this Excel Workbook to prepare your Schedule 8s.**

In addition to the individual Schedules, entities are required to combine (recap) the federal expenditures presented in Schedules 8 & 8-1 by individual federal program and by CFDA number. If you do not have last year's RECAP file to use as a beginning point or if this is your first year preparing Schedule 8s, please contact Gloria Tilley at Gloria.Tilley@la.gov for a copy and/or assistance.

Also, please use the Excel Workbook containing the blank forms for **Schedule 8 Pass-Through Entity and Sub-Recipient contact information** (filename: Agency Schd 8 Contact Info.xls) on our website to disclose the contact information in a consistent format. **Contact information is requested for all pass-through entities and sub-recipients included in all the Schedules.**

The deadline to submit the Schedule 8s is September 4, 2009. Send two hard copies (an original and one copy) of all the individual Schedules, the Recap, and the **Contact Information** to OSRAP, Post Office Box 94095, Baton Rouge, LA 70804-9095. In addition to the hard copies of all the individual Schedules, **submit an electronic copy of the RECAP file by emailing it to Gloria.Tilley@la.gov.**

If you have any questions or need additional information, please contact Gloria Tilley via email or at (225) 342-1090.

**STATE AGENCY
INSTRUCTIONS FOR COMPLETING SCHEDULE 8s
FISCAL YEAR ENDED JUNE 30, 2009**

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**STATE AGENCY
INSTRUCTIONS FOR COMPLETING SCHEDULE 8s
FISCAL YEAR ENDED JUNE 30, 2009**

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OVERVIEW

The State of Louisiana Division of Administration's Office of Statewide Reporting and Accounting Policy (OSRAP) is responsible for the compilation and publishing of the statewide Schedule of Expenditures of Federal Awards (SEFA), the Notes to the SEFA, and Louisiana's Comprehensive Annual Financial Report (CAFR).

The Schedule of Expenditures of Federal Awards (SEFA) and the Notes to the SEFA are included and opined upon in the State of Louisiana's Annual Single Audit Report issued by the Louisiana Legislative Auditor.

The statewide SEFA and its Notes include various departments, agencies, universities, and other organizational units that are within the control and authority of the Louisiana Legislature and/or its constitutional officers of the State that are reported in Louisiana's Comprehensive Annual Financial Report (CAFR). The entities reported in the CAFR are determined using the criteria established by the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*.

INTRODUCTION TO INSTRUCTIONS

In order to compile the statewide SEFA and its Notes, entities included in the State of Louisiana CAFR are asked to prepare a series of schedules, commonly referred to as the Schedule 8s. These particular instructions are written for agencies where, because of their reporting standards, the basis of accounting they use for preparing their Schedule 8s is usually cash basis. It is important to identify in the Schedules the basis of accounting being used by your entity in preparing the Schedules.

Common definitions and lists to be used throughout the preparation of the Schedules are presented first. These are followed by specific instructions for each Schedule. Because certain agencies are not required to complete all of the Schedules, in some cases where emphasis is warranted, there may be certain language repeated in the individual Schedule instructions to ensure consistency and completeness.

If at any time you have any questions or comments regarding the instructions or how to interpret them, please contact Donnie Ladatto at Donnie.Ladatto@la.gov or Gloria Tilley at Gloria.Tilley@la.gov.

SUBMITTING COMPLETED SCHEDULES PAPER AND ELECTRONIC FILING REQUIREMENTS

The original and one copy of all the individual Schedules, the Recap, and the Contact Information must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP) on or before September 4, 2009. The Recap of Schedules 8 & 8-1 must also be submitted to OSRAP electronically via email to Gloria Tilley at Gloria.Tilley@la.gov.

Each schedule must indicate the person who prepared the schedule, their telephone number, and their email address.

If your agency had no disbursements or other charges funded by Federal financial assistance or made no issues of nonmonetary Federal assistance during the fiscal year ended June 30, 2009, you are still required to return the schedules with a statement that you incurred no Federal financial assistance expenditures or issues during the fiscal year.

PLEASE ROUND ALL AMOUNTS IN THE SCHEDULES TO THE NEAREST WHOLE DOLLAR.

Also, in the Excel Workbook titled **CONTACT INFO**, list the contact information (name of person, phone number, email address, and mailing address) for each pass-through and/or sub-recipient entity reported in the Schedule 8s.

NEW SCHEDULE WITH UNIQUE REPORTING REQUIREMENTS

Schedule 8-6, Schedule of Disbursements of American Recovery and Reinvestment Act (ARRA) Funds to ALL Sub-recipients, has been added to the 'Schedule 8 Package' to facilitate the compilation of the data needed to comply with Single Audit requirements related to ARRA.

The list of ARRA Programs is being updated by OMB periodically. Please go to the link http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-suppl.pdf for a current list of ARRA programs subject to recipient reporting.

IMPORTANT UNIQUE SCHEDULE 8-6 REQUIREMENT

To ensure OSRAP has accounted for ALL Sub-recipients of ARRA funds, include ALL Sub-recipients of ARRA funds, both State and non-State entities, in the Schedule 8-6.

PASS-THROUGH ENTITY AND SUB-RECIPIENT CONTACT INFORMATION NOW REQUIRED

NEW: In the Excel Workbook titled **CONTACT INFO**, there are TABS for each Schedule. Please list the current contact information (name of person, phone number, email address) and mailing address for all pass-through entities reported in Schedules 8 and 8-1 and sub-recipients reported in Schedules 8-4, 8-5, and 8-6.

DEFINITIONS

Please read the following definitions and explanations carefully before preparing the Schedules.

Award ID The grant, contract, et cetera, number that was assigned by your grantor. This is the number that is used when corresponding with a Federal grantor. This number, along with the 2-digit Federal agency prefix, may be used to identify the program if a CFDA number cannot be determined. See pages 21 & 22 for a list of the 2-digit Federal agency prefix numbers.

Award Period The period during which the assistance is available to your agency.

CCR Number The June 22, 2009, OMB Memorandum M-09-21 on *Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009*, states the Central Contractor Registration (CCR) number is the primary contractor database for the US Federal Government. CCR collects, validates, stores and disseminates data in support of agency acquisition missions. (Since October 1, 2003, it is a Federal mandate that any organization wishing to do business with the Federal government under a Federal Acquisition Regulation (FAR)-based contract must be registered in CCR before being awarded a contract.) For additional guidance on CCR, see Section 3.5 of OMB Memo M-09-21.

CFDA No. The program number as identified in the Catalog of Federal Domestic Assistance (CFDA). This number may be found on the award agreement or other correspondence from the grantor. For grants, contracts, et cetera that are not found in the Catalog, enter an "other identifying number," along with the 2-digit Federal agency prefix (list attached on pages 21 & 22) to identify the program in the Schedules.

Cluster As defined by OMB Circular A-133, Section 105, certain Federal programs with different CFDA numbers are defined as a cluster of programs because they are closely related programs that share common compliance requirements. Clusters are specifically addressed in Part 5 of the March 2009 OMB Circular A-133 Compliance Supplement. See pages 12 through 20 for a list of Clusters and their respective programs.

Direct Award An award received directly from the Federal grantor agency; thus, the entity is the primary recipient of the award.

Dunn and Bradstreet (D&B) Data Universal Numbering System (DUNS) Number The DUNS number is used by the Federal government to match information across Federal agencies. The DUNS number of the entity that is administering the Federal program award must be included in the space provided in the Schedules.

Expenditures The amount of expenditures, including indirect costs, made during the year that have been or will be financed with federal assistance. Expenditures are reported using the Cash basis or Full Accrual basis of accounting, depending

on your entity's reporting standards. Please indicate the basis of accounting used by your entity in the space provided in the Schedules.

Facility Planning and Control (FP&C) Expenditures of Federal Awards FP&C incurs expenditures for projects on behalf of other entities. Determine if FP&C expenditures should be reported in your entity's Schedules. See page 11 for special instructions.

Federal Agency Two-Digit Prefix List When the CFDA number is not available, use an "other identifying number" - a Federal award number, contract number, or some other number to identify the Federal program. Precede the "other identifying number" with the 2-digit Federal agency prefix from the list attached on pages 21 & 22

Federal Award Federal financial assistance and/or Federal cost-reimbursement contract that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. This includes any formula grant, entitlement grant, block grant, project grant, contract agreement, cooperative agreement, loan, research grant or contract, and any other type of agreement under which you receive Federal financial assistance. Because award periods may be different from the State fiscal year, you may receive assistance under more than one grant, contract, et cetera, having the same name. Each award under which you had activity during the year must be listed separately in the appropriate Schedule(s).

Federal Employer Identification Number (FEIN) The FEIN is the Taxpayer Identification Number assigned by the Internal Revenue Service.

Federal Financial Assistance Assistance that non-Federal entities receive or administer in the form of grants, contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Nonmonetary assistance, such as the dollar value of Federal property and Federal commodities are included. Federal financial assistance does not include direct cash assistance paid to individuals, such as Medicare or social security benefits.

Federal Grantor The name of the Federal agency that provided the assistance directly to your entity or provided assistance to another entity that forwarded the assistance to you via Interagency-Flow Through or Pass-Through. The grantor should be a Federal agency. When identifying the grantor in the Schedules, initials may be used. For example, HHS represents the U.S. Department of Health and Human Services; ED represents the U.S. Department of Education; DOE represents the U.S. Department of Energy.

Fixed-Price Contract A contract for the purchase of a research product, scientific or other data, or some other deliverable, at a specified amount that is not dependent upon the cost incurred to produce the deliverable. These contracts may be executed by a purchase order or by a contract agreement with the grantor.

Interagency Federal Flow-Through Funds Federal financial assistance (Federal award) received by your entity from another State of Louisiana reporting entity (department, agency, district, commission, hospital, college, or university).

Issues The dollar value of Federally donated property, commodities, medical supplies, or other nonmonetary assistance that was issued by your entity during the year.

Major Federal Program A Major program means a Federal program determined by the auditor to be a major program in accordance with OMB Circular A-133, Section 520, or a program identified as a major program by a Federal agency or pass-through entity in accordance with OMB Circular A-133, Section 215. A list of Major Federal programs for use in completing Schedule 8-4 is included as a tab in the Excel Workbook containing the Schedule formats and examples.

Non-Federal Entity A State, local government, or non-profit organization.

Other Identifying Number The Federal award number, contract number, or some other number associated with the award, along with the 2-digit Federal agency two-digit prefix of the applicable Federal agency. An Other Identifying Number is used to identify a Federal program in the Schedule if a CFDA number is not available.

Pass-Through Entity The name of the entity that is not in the State of Louisiana or is not a State of Louisiana 'CAFR reporting entity' that provided the Federal assistance to a sub-recipient to implement a Federal program. Your entity may 'be the sub-recipient receiving funds' and/or may be the entity 'disbursing funds to a sub-recipient.' Examples of such entities include quasi-public agencies, local governments, other State governments, non-profit organizations, public colleges or universities. When completing the Schedules, please spell out the names of the pass-through entities (where you are the receiver and/or the disburser) and include any 'identifying reference number' assigned by the pass-through entities.

Pre-Award Costs Program costs incurred prior to the effective date of an award of Federal program funds. Pre-award costs may or may not be 'allowable' program costs depending on the conditions established in the Federal award. See page 10 for further guidance on whether to report Pre-Award costs.

Program Name The Federal program name as identified in the Catalog of Federal Domestic Assistance (CFDA). For grants, contracts, et cetera, not identified in the CFDA, the program name is the name identified on correspondence from the Federal grantor.

Project Name The name of the grant or project as identified in the accounting records. If the project name is the same as the program name, enter the word SAME in that column in the Schedules.

Sub-recipient is either:

- Your entity if it expended Federal awards received from a pass-through entity to carry out a Federal program, or
- The entity to which you sent (passed) Federal awards carry out a Federal program.

According to OMB Circular A-133, Section 210, an entity that receives the Federal funds may be a sub-recipient if it:

- determines who is eligible to receive Federal financial assistance;
- has its performance measured against whether the objectives of the Federal program are met;
- has responsibility for programmatic decision making;
- has responsibility for adherence to applicable Federal program compliance requirements; and
- uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

Vendor According to OMB Circular A-133, Section 210, an entity that receives the Federal funds may be a vendor if it:

- provides the goods or services within normal business operations;
- provides similar goods or services to many different purchasers;
- operates in a competitive environment;
- provides goods or services that are ancillary to the operation of the Federal program; and
- is not subject to compliance requirements of the Federal program.

PRE-AWARD COSTS

Certain Federal program grants authorize 'pre-award' costs to be claimed (reimbursed) as an allowable expenditure once the 'award' is made. Allowable pre-award costs should be included in Schedule 8 in the fiscal year the award letter (not necessarily the reimbursement) is received because the 'pre-award expenditures' will have already been incurred. Do not report pre-award costs until you receive an award letter confirming the pre-award costs will be reimbursed.

INTERAGENCY FEDERAL FLOW-THROUGH FUNDS

Do not include expenditures of Federal financial assistance (Federal awards) received from another State of Louisiana CAFR reporting entity (department, agency, district, commission, hospital, college, university, etc.) because these are considered **"Interagency Federal Flow-Through Funds."** The entity that is the primary recipient of the Federal financial assistance will include the related expenditures for these awards in its Schedule 8, including the disbursement of funds passed through to sub-recipients. Again, your entity's expenditure of Federal assistance received from another State entity should not be reported in your Schedules.

FEDERAL AWARDS FROM A PASS-THROUGH ENTITY

Expenditures (direct and/or indirect) during the year that have been or will be financed with Federal financial assistance (Federal award) received from a

- quasi-public agency,
- non-profit organization,
- unit of local government,
- unit of a State government other than the State of Louisiana,
- or entity not in the State of Louisiana
- or entity that is not a State of Louisiana CAFR reporting entity

are called expenditures financed by **Federal Awards from a Pass-Through Entity.**

The expenditure of these (federal) awards your entity received from non-State entities is reported in your Schedule 8.

The distinguishing feature is these awards are received directly from the Federal awarding agency by an entity outside of Louisiana's reporting entity and have been "passed through" to a Louisiana entity from an "outside" entity.

Also, when applicable, Schedule 8 must include the dollar value of Federal property, commodities, or other non-monetary assistance that was received from a pass-through entity and disbursed, issued, or expensed during the year.

FACILITY PLANNING AND CONTROL EXPENDITURES OF FEDERAL AWARDS

The State Office of Facility Planning and Control (FP&C) expenditures of Federal awards for projects done on behalf of your entity must be included in your entity's Schedule 8.

Facility Planning and Control does not report Federal expenditures in a Schedule 8 because all of its projects are done on behalf of other entities, agencies, hospitals, colleges, and universities. These other entities, agencies, hospitals, colleges, and universities are responsible for reporting the Federal expenditures in their Schedule 8 by Federal program.

Only report these expenditures in your Schedule 8 if:

- the State Office of Facility Planning and Control received the funds directly from the Federal government, or
- your entity “owns” the project and received the funds directly from the Federal government, then reimbursed the State Office of Facility Planning and Control.

Please ensure the State Office of Facility Planning and Control (FP&C) received the Federal funds directly from the Federal agency. If the FP&C received the Federal funds from another State agency (for example, FEMA funds from the Governor's Office of Homeland Security and Emergency Preparedness) the agency, board, commission, or other component unit should not include the expenditures in their Schedule 8.

CLUSTERS

Your entity's Schedules must list the individual Federal awards within a Cluster of programs. OMB Circular A-133, Section 105 defines a "Cluster of programs" as a grouping of closely related programs that share common compliance requirements. Part 5 of the March 2009 OMB Circular A-133 Compliance Supplement identifies two large Clusters (Research & Development (R&D) and Student Financial Assistance (SFA)) and a third Cluster entitled 'Other' for miscellaneous small Clusters. A description of each follows:

- **Research and Development Cluster (R&D)**

The Federal government sponsors research and development activities under a variety of funding agreements to achieve objectives agreed upon between the sponsoring agency and the institution. These agreements are usually grants, cooperative endeavors, and contracts. Types of research and development conducted under these agreements vary widely. The objective of individual projects is explained in the Federal award document.

To determine whether an agreement (grant, etc.) should be a part of the R&D Cluster, determine if its objective or purpose falls under the definition of research and development. Research and development means all research activities, both basic and applied, and all development activities that are performed by an entity. *Research* is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. The term *research* also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function. *Development* is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

Research and development agreements (grants, etc.) are awarded to entities on the basis of research proposals submitted to Federal agencies or pass-through entities. These proposals are sometimes unsolicited. An agreement is then negotiated in which the purpose of the project is specified, the amount of the award is indicated, and terms of administration are delineated.

There are no specific programs that have been designated as R&D. Management must determine if any Federal awards fall into the category of R&D. The awards, by Federal agency, must be included in the Schedule 8 and designated as part of the R&D Cluster.

ARRA funding is going to the R&D Cluster.

CLUSTERS, Continued

<u>CFDA No.</u>	<u>Name of Program</u>
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STUDENT FINANCIAL ASSISTANCE CLUSTER (SFA)

U.S. Department of Education (ED)

CFDA 84.007	Federal Supplemental Educational Opportunity Grants (FSEOG)
CFDA 84.032	Federal Family Education Loans (FFEL)
CFDA 84.033	Federal Work-Study Program (FWS)
CFDA 84.038	Federal Perkins Loans (FPL)—Federal Capital Contributions
CFDA 84.063	Federal Pell Grant Program (PELL)
CFDA 84.268	Federal Direct Student Loans (Direct Loan)
CFDA 84.375	Academic Competitiveness Grant (ACG)
CFDA 84.376	National Science And Mathematics Access To Retain Talent Grant (National SMART Grant)
CFDA 84.379	Teacher Education Assistance For College And Higher Education Grants (TEACH Grants)

U.S. Department of Health and Human Services (HHS)

CFDA 93.342	Health Professions Student Loans, Including Primary Care Loans And Loans For Disadvantaged Students (HPSL/PCL/LDS)
CFDA 93.364	Nursing Student Loans (NSL)
CFDA 93.925	Scholarships For Disadvantaged Students (SDS)

OTHER CLUSTERS -- Programs included in Part 5 of the OMB 2009 Compliance Supplement deemed to be Other Clusters are listed below.

Foreign Food Aid Donation Cluster

USDA	None	Food for Progress Program
	None	Section 416(b) Program

SNAP Cluster

USDA	10.551	Supplemental Nutrition Assistance Program (SNAP)
	10.561	State Administrative Matching Grants for SNAP

Child Nutrition Cluster

USDA	10.553	School Breakfast Program (SBP)
	10.555	National School Lunch Program (NSLP)
	10.556	Special Milk Program for Children (SMP)
	10.559	Summer Food Service Program for Children (SFSPC)

CLUSTERS, Continued

<u>Emergency Food Assistance Cluster</u>		
USDA	10.568	Emergency Food Assistance Program (Administrative Costs)
	10.569	Emergency Food Assistance Program (Food Commodities)
<u>Schools and Roads Cluster</u>		
USDA	10.665	Schools and Roads--Grants to States
	10.666	Schools and Roads--Grants to Counties
<u>Public Works and Economic Development Cluster</u>		
DOC	11.300	Grants for Public Works and Economic Development Facilities
	11.307	Economic Adjustment Assistance
<u>Section 8 Project-Based Cluster</u>		
HUD	14.182	Section 8 New Construction and Substantial Rehabilitation
	14.195	Section 8 Housing Assistance Payments Program- Special Allocations
	14.856	Lower Income Housing Assistance Program – Section 8 Moderate Rehabilitation
	14.249	Section 8 Moderate Rehabilitation Single Room Occupancy
<u>CDBG – Entitlement Grants Cluster</u>		
(ARRA programs added to form a new cluster)		
HUD	14.218	Community Development Block Grants/Entitlement Grants
	14.253	Community Development Block Grant ARRA Entitlement Grants (CDBG-R) – (Recovery Act Funded)
	14.254	Community Development Block Grants/Special Purpose Grants/Insular Areas – (Recovery Act Funded)
<u>CDBG – State-Administered Small Cities Program Cluster</u>		
(ARRA program added to form new cluster)		
HUD	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State-Administered Small Cities Program)
	14.255	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii – (Recovery Act Funded) (State-Administered Small Cities Program)
<u>Indian CDBG Program Cluster</u>		
(ARRA program added to existing program to form a new cluster)		
HUD	14.862	Indian Community Development Block Grant Program
	14.886	Indian Community Development Block Grant Program (Recovery Act Funded)

CLUSTERS, Continued

<u>Indian Housing Block Grants Cluster</u> (ARRA programs added to existing program to form a new cluster)		
HUD	14.867	Indian Housing Block Grants
	14.882	Native American Housing Block Grants (Formula) Recovery Act Funded
	14.887	Native American Housing Block Grants (Competitive) Recovery Act Funded
<u>CFP Cluster (ARRA programs/new cluster)</u>		
HUD	14.872	Public Housing Capital Fund (CFP)
	14.884	Public Housing Capital Fund Competitive (Recovery Act Funded)
	14.885	Public Housing Capital Fund Stimulus (Formula) (Recovery Act Funded)
<u>Native Hawaiian Housing Cluster</u> (Existing program added to supplement with ARRA program to form a new cluster)		
HUD	14.873	Native Hawaiian Housing Block Grants
	14.883	Native Hawaiian Housing Block Grants (Recovery Act Funded)
<u>Lead Hazard Control Cluster</u> (ARRA programs/new cluster)		
HUD	14.907	Lead-Based Paint Hazard Control in Privately-Owned Housing (Recovery Act Funded)
	14.908	Healthy Homes Demonstration Grants (Recovery Act Funded)
	14.909	Lead Hazard Reduction Demonstration Grant Program (Recovery Act Funded)
	14.910	Healthy Homes Technical Studies Grants (Recovery Act Funded)
<u>Fish and Wildlife Cluster</u>		
DOI	15.605	Sport Fish Restoration
	15.611	Wildlife Restoration
<u>Employment Service Cluster</u>		
DOL	17.207	Employment Service
	17.801	Disabled Veterans' Outreach Program (DVOP)
	17.804	Local Veterans' Employment Representative Program (LVER)
<u>WIA Cluster</u>		
DOL	17.258	WIA Adult Program
	17.259	WIA Youth Activities
	17.260	WIA Dislocated Workers

CLUSTERS, Continued

		<u>Highway Planning and Construction Cluster</u>
DOT	20.205	Highway Planning and Construction
	20.219	Recreational Trails Program
	23.003	Appalachian Development Highway System
		<u>Federal Transit Cluster</u>
DOT	20.500	Federal Transit--Capital Investment Grants
	20.507	Federal Transit--Formula Grants
		<u>Transit Services Programs Cluster</u>
DOT	20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities
	20.516	Job Access - Reverse Commute Program
	20.521	New Freedom Program
		<u>Highway Safety Cluster</u>
DOT	20.600	State and Community Highway Safety
	20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants
	20.602	Occupant Protection
	20.603	Federal Highway Safety Data Improvements Incentive Grants
	20.604	Safety Incentive Grants for Use of Seatbelts
	20.605	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons
	20.609	Safety Belt Performance Grants
	20.610	State Traffic Safety Information System Improvements Grants
	20.611	Incentive Grant Program to Prohibit Racial Profiling
	20.612	Incentive Grant Program to Increase Motorcyclist Safety
	20.613	Child Safety and Child Booster Seat Incentive Grants
		<u>Title I, Part A Cluster</u> (ARRA program added to existing program to form a new cluster)
ED	84.010	Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)
	84.389	Title I Grants to Local Educational Agencies, Recovery Act
		<u>Special Education Cluster (IDEA)</u> (ARRA Programs added to existing cluster)
ED	84.027	Special Education--Grants to States (IDEA, Part B)
	84.173	Special Education--Preschool Grants (IDEA Preschool)
	84.391	Special Education – Grants to States (Idea, Part B), Recovery Act

CLUSTERS, Continued

	84.392	Special Education – Preschool Grants (Idea Preschool), Recovery Act
		<u>Impact Aid Cluster</u> (ARRA program added to existing program to form a new cluster)
ED	84.041	Impact Aid (Title VIII of ESEA)
	84.404	Impact Aid – School Construction Formula Grant, Recovery Act
		<u>TRIO Cluster</u>
ED	84.042	TRIO--Student Support Services
	84.044	TRIO--Talent Search
	84.047	TRIO--Upward Bound
	84.066	TRIO--Educational Opportunity Centers
	84.217	TRIO--McNair Post-Baccalaureate Achievement
		<u>Vocational Rehabilitation Cluster</u> (ARRA program added to existing program to form a new cluster)
ED	84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
	84.390	Rehabilitation Services – Vocational Rehabilitation Grants to States, Recovery Act
		<u>Early Intervention Services (IDEA) Cluster</u> (ARRA program added to existing program to form a new cluster)
ED	84.181	Special Education – Grants for Infants and Families
	84.393	Special Education – Grants for Infants and Families, Recovery Act
		<u>State Fiscal Stabilization Fund Cluster</u> (ARRA programs/new cluster)
ED	84.394	State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act (Education Stabilization Fund)
	84.397	State Fiscal Stabilization Fund (SFSF) – Government Services, Recovery Act
		<u>Aging Cluster</u> (ARRA programs added to existing cluster)
HHS	93.044	Special Programs for the Aging--Title III, Part B— Grants for Supportive Services and Senior Centers
	93.045	Special Programs for the Aging--Title III, Part C— Nutrition Services
	93.053	Nutrition Services Incentive Program

CLUSTERS, Continued

	93.705	ARRA – Aging Home-Delivered Nutrition Services for States
	93.707	ARRA – Aging Congregate Nutrition Services for States
		<u>Health Centers Cluster</u> (ARRA program added to existing program to form a new cluster)
HHS	93.224	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers (Health Center New Access Points)
	93.703	ARRA – Health Center Integrated Services Development Initiative
		<u>Immunization Cluster</u> (ARRA program added to existing program to form a new cluster)
HHS	93.268	Immunization
	93.712	ARRA – Immunization
		<u>TANF Cluster</u> (ARRA programs added to existing program to form a new cluster)
HHS	93.558	Temporary Assistance for Needy Families (TANF) State Programs
	93.714	ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs
	93.716	ARRA – Temporary Assistance for Needy Families (TANF) Supplemental Grants
		<u>CSBG Cluster</u> (ARRA program added to existing program to form a new cluster)
HHS	93.569	Community Services Block Grants
	93.710	ARRA – Community Services Block Grants
		<u>CCDF Cluster</u> (ARRA program added to existing cluster)
HHS	93.575	Child Care and Development Block Grant
	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
	93.713	ARRA - Child Care and Development Block Grant

CLUSTERS, Continued

Head Start Cluster

(ARRA programs added to existing program to form a new cluster)

HHS	93.600 93.708 93.709	Head Start ARRA – Head Start ARRA – Early Head Start
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Medicaid Cluster

HHS	93.776 93.778 93.775 93.777	Hurricane Katrina Relief Program Medical Assistance Program (Medicaid) State Medicaid Fraud Control Units State Survey and Certification of Health Care Providers and Suppliers
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Foster Grandparent/Senior Companion Cluster

CNS	94.011 94.016	Foster Grandparent Program Senior Companion Program
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Disability Insurance/SSI Cluster

SSA	96.001 96.006	Social Security--Disability Insurance (DI) Supplemental Security Income (SSI)
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Homeland Security Cluster

DHS	97.004 97.067	State Domestic Preparedness Equipment Support Program (State Homeland Security Grant Program) Homeland Security Grant Program
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Note: CFDA 97.0004 is part of the Cluster only for expenditures attributable to FY 2003 supplement and FY 2004 awards. See IV, "Other Information," in the program supplement for this Cluster in Part 4 of the March 2009 OMB Circular A-133 Compliance Supplement for an explanation of the composition of this Cluster.

Emergency Food and Shelter Program Cluster

(Existing program added to supplement with ARRA program to form a new cluster)

DHS	97.024 97.114	Emergency Food and Shelter National Board Program ARRA Emergency Food and Shelter National Board Program
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Foreign Food Donation Cluster

USAID	98.007 98.008	Food for Peace Development Assistance Program Food for Peace Emergency Program
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CLUSTERS, Concluded

R&D Cluster

ARRA funding is going to the R&D Cluster

Programs Not Included in this Supplement Deemed to Be Other Clusters:

USDA	10.415	<u>Rural Rental Housing Cluster</u>
	10.427	Rural Rental Housing Loans Rural Rental Assistance Payments

Federal Agency Two-Digit Prefix List (alpha order)

(Source: 2008 – 2010 Federal Audit Clearinghouse Instructions for the Data Collection Schedule)

01*	African Development Foundation
23	Appalachian Regional Commission
88	Architectural & Transportation Barriers Compliance Board
13*	Central Intelligence Agency
29	Commission on Civil Rights
78	Commodity Futures Trading Commission
87	Consumer Product Safety Commission
94	Corporation for National and Community Service
90	Delta Regional Authority
90	Denali Commission
10	Department of Agriculture
11	Department of Commerce
12	Department of Defense
84	Department of Education
81	Department of Energy
93	Department of Health and Human Services
97	Department of Homeland Security
14	Department of Housing and Urban Development
16	Department of Justice
17	Department of Labor
15	Department of the Interior
21	Department of the Treasury
20	Department of Transportation
64	Department of Veterans Affairs
90	Election Assistance Commission
66	Environmental Protection Agency
30	Equal Employment Opportunity Commission
32	Federal Communications Commission
83	Federal Emergency Management Agency
33	Federal Maritime Commission
34	Federal Mediation and Conciliation Service
18	Federal Reserve System
36	Federal Trade Commission
39	General Services Administration
40	Government Printing Office

Federal Agency Two-Digit Prefix List (alpha order), continued

(Source: 2008 – 2010 Federal Audit Clearinghouse Instructions for the Data Collection Schedule)

03*	Institute of Museum and Library Services
04*	Inter-American Foundation
61*	International Trade Commission
90	Japan – U.S.
09*	Legal Services Corporation
42	Library of Congress
43	National Aeronautics & Space Administration
89	National Archives & Records Administration
92	National Council on Disability
44	National Credit Union Administration
05*	National Endowment for the Arts
06*	National Endowment for the Humanities
68	National Gallery of Art
46	National Labor Relations Board
47	National Science Foundation
77	Nuclear Regulatory Commission
07*	Office of National Drug Control Policy
27	Office of Personnel Management
70	Overseas Private Investment Corporation
08*	Peace Corps
86	Pension Benefit Guaranty Corporation
57	Railroad Retirement Board
85	Scholarship Foundations
58	Securities and Exchange Commission
59	Small Business Administration
60	Smithsonian Institution
96	Social Security Administration
62	Tennessee Valley Authority
98	U. S. Agency for International Development
19	U. S. Department of State
91	United States Institute of Peace
99*	Miscellaneous

*** These prefixes are not assigned by the Catalog of Federal Domestic Assistance and are for OMB Circular A-133 reporting purposes only.**

Instructions for Preparation of
Schedule 8: Schedule of Expenditure of Federal Awards and
Schedule 8-1: Schedule of Fixed-Price Contracts

Please state "NONE" on the applicable Schedules and submit them to OSRAP on or before September 4, 2009, if your entity:

- had no disbursements or other charges funded by Federal financial assistance or made no issues of nonmonetary Federal assistance (Schedule 8) or
- did not receive any revenues from a fixed-price contract funded with Federal financial assistance (Schedule 8-1) during the fiscal year ended June 30, 2009.

Please review pages 4 through 22 of these instructions prior to completing these Schedules. For your guidance, an example Schedule 8 and 8-1 have been included in the Excel Workbook titled *Schedule Formats and Examples* under the TABs Example Schedule 8 and 8-1.

NEW: In the '8 & 8-1' TAB of the Excel Workbook titled **CONTACT INFO**, list the **current contact information (name of person, phone number, email address) and mailing address for all pass-through entities reported in Schedules 8 and 8-1.**

The following procedures must be performed on Schedules 8 and 8-1:

- Use the Schedules in the attached Excel Workbook "Schedule Formats and Examples" to ensure that you include all necessary information.
- List all of the 9-digit Federal Employer Identification Numbers (FEIN) for agencies covered in the Schedules. A space is provided in the Schedules to include the FEIN numbers that are applicable to the information reported. If you need additional space, you may attach a separate list to the Schedules.
- List all of the Dunn and Bradstreet (D&B) Data Universal Numbering System (DUNS) numbers in the Schedules in the location indicated. The DUNS number is required on all Federal grant and cooperative endeavor agreement applications.
- Confirm the **Basis of Accounting** used to prepare Schedules 8 and 8-1 by circling **Full Accrual** or **Cash** in the Schedule. The choice is located below the name of your entity.
- List individual Federal programs by Federal agency. For Federal programs included in a Cluster of programs, list individual Federal programs within the specific Cluster of programs. See pages 12 through 20 for a list of Clusters.
- Include expenditures of Federal awards received as a sub-recipient from a non-Louisiana pass-through entity, the name of the pass-through entity, and the identifying number assigned by the pass-through entity.
- Provide the total Federal awards expended for each individual Federal program and the Catalog of Federal Domestic Assistance (CFDA) number or "other identifying number" when the CFDA number is not available. An "other identifying number" is a Federal award number, contract number, or some other number used to identify the Federal program. Precede the "other identifying number" with the 2-digit Federal agency prefix from the list attached on pages 21 & 22.

- Include the prefix **ARRA** in the program name for ARRA funded programs.
- Include in the Schedules the value of Federal awards expended in the form of noncash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. See “Loans and Loan Guarantees” on page 26 for more information.
- Include in Schedule 8-1 revenues received for any Fixed-Price Contracts. See “Schedule of Fixed-Price Contracts” on page 27 for more information.
- Prepare a reconciliation of the Schedule 8 total to the financial statements. See “Reconciliation of Schedule 8 to the Financial Statements” on page 28 for more information.

Entities are required to combine Fiscal Year Ended June 30, 2009, Federal expenditures by individual Federal grantor, program, and CFDA number in the Recap of Schedules 8 and 8-1. The Recap is specific to your entity and should be completed in addition to completing Schedules 8 and 8-1. See pages 29 & 30 for instructions on completing the Recap of Schedules 8 and 8-1.

As mentioned previously, the Schedule 8 should include total awards expended for each individual Federal program. The determination of when an award is expended is based on when the activity related to the award occurs. In general, the activity pertains to events that require the entity to comply with laws, regulations, and the provisions of contracts or grant agreements.

Such events include the following:

- expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations
- the disbursement of funds passed through to sub-recipients
- the use of loan proceeds under loan and loan guarantee programs
- the receipt of property
- the receipt of surplus property
- the receipt or use of program income
- the distribution or consumption of food commodities
- the disbursement of amounts entitling the entity to an interest subsidy
- the period when insurance is in force

For each award received directly from any Federal agency, the Schedule 8 should report all cash disbursements and indirect costs that have been or will be financed with Federal funds during the fiscal year. These awards will be classified as “**Direct Awards**” and are received directly from the Federal grantor agencies; thus, the entity is the primary recipient of the award.

Do not include any Veterans Reporting Fees received from the U.S. Department of Veterans Affairs because these fees are considered payment for a service as defined by OMB Circular A-133, Section 210, “Sub-recipients and Vendor Determination.” These fees are generally received by the Louisiana Technical Colleges.

Prepare the Schedule 8 using the format provided. Programs not in a Cluster should be listed in the Schedule in ascending CFDA number order by Federal grantor agency. Clustered programs should be grouped together by Federal agency and labeled with the Cluster name. Clusters should be reported alphabetically following program names not in a Cluster. See pages 12 through 20 for a list of “Clusters” designated by OMB in the 2009 Compliance Supplement.

Determine the CFDA numbers for all Federal programs that are administered. The Federal grantor agencies are required to provide their recipients with CFDA numbers. If the CFDA number cannot be determined, OMB Circular A-133, Section 310(b), requires use of an “other identifying number,” along with the 2-digit Federal agency prefix, to identify the program. Programs without CFDA numbers should also be listed by Federal grantor and should be listed after programs that have CFDA numbers.

For “Federal Awards From a Pass-Through Entity,” provide the name of the pass-through entity and the identifying number assigned by the pass-through entity in addition to the CFDA number. Remember, a pass-through entity is local government, a non-profit organization, or an entity that is not in the State of Louisiana or is not a State of Louisiana ‘CAFR reporting entity’.

Loans and Loan Guarantees

According to OMB Circular A -133, Section 205(b), the basis for determining the value of loans and loan guarantees for presentation shall be:

- The value of new loans made or received during the fiscal year plus
- the balance of loans from previous years for which the Federal government imposes continuing compliance requirements plus
- any interest subsidy, cash, or administrative cost allowance received.

In determining the value of total non-cash awards expended for loans and loan guarantees, the balances of loans from previous years must be included if the Federal government imposes continuing compliance requirements. OMB Circular A-133 does not specifically define the term *continuing compliance*; therefore, it is a matter of judgment as to whether continuing compliance requirements are significant enough to require inclusion in prior-year loan or loan guarantee balances.

You must include all loan information, including student financial assistance programs, in **Loan Information section of Schedule 8.** List the outstanding loan balances of any loans that the Federal government has (1) made to your agency, (2) guaranteed, or (3) reinsured, regardless of whether the loans were made in the current year or in prior years.

Specific Instructions for Schedule of Fixed-Price Contracts (Schedule 8-1)

Please review pages 4 through 22 of these instructions prior to completing these Schedules. For your guidance, an example Schedule 8-1 has been included in the Excel Workbook titled *Schedule Formats and Examples* under the TABs *Example Schedule 8-1*.

The total amount of revenues received under each fixed-price contract from any Federal grantor agency must be reported in Schedule 8-1 if the funding originated from a Federal grantor agency. For example, if an entity has provided funds to a university through a fixed-price contract, the funds must have originally come to the entity from a Federal agency. The contract should only be included in Schedule 8-1 if its original source of funding was a Federal agency.

Do not include those fixed-price contracts for which you received payments and/or other in-kind assistance from a State of Louisiana entity because these are considered "Interagency Federal Flow-Through Funds." The primary recipient of these funds will include the revenues for these awards in its Schedule of Fixed-Price Contracts.

For "Federal Awards From a Pass-Through Entity," provide the name of the pass-through entity and the identifying number assigned by the pass-through entity in addition to the CFDA number. Remember, a pass-through entity is local government, a non-profit organization, or an entity that is not in the State of Louisiana or is not a State of Louisiana 'CAFR reporting entity'.

Also, in the '8-1' TAB of the Excel Workbook titled *CONTACT INFO*, list the current contact information (name of person, phone number, email address) and mailing address for all pass-through entities reported in Schedule 8-1.

Submitting Schedules 8 and 8-1

The original and one copy of Schedules 8 and 8-1, the Recap, and the **Contact Information** must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP) on or before September 4, 2009. The Recap of Schedules 8 & 8-1 must also be submitted to OSRAP electronically via email to Gloria.Tilley@la.gov. Each schedule must indicate the person who prepared the schedule, their telephone number, and their email address.

PLEASE ROUND ALL AMOUNTS IN THE SCHEDULES TO THE NEAREST WHOLE DOLLAR.

Reconciliation of Schedule 8 to the Financial Statements

This reconciliation is a required element of Schedule 8.

In accordance with OMB Circular A-133, entities must reconcile amounts presented in their financial statements to the amounts reported in Schedule 8.

State Agencies on ISIS

Add the total amount of federal disbursements/expenditures per Schedule 8 to Current Year 13th Period Expenditures. Subtract from this amount the total of Current Year Indirect Costs reported on CY Schedule 8. This should result in the Total AFS Expenditures at 8/14 Current Year. Next, apply any reconciling items specific to your entity to come back to Total Revenue per Schedule 1, Col V, line 4.

A format for this reconciliation is included in the Excel Workbook **State Agency Schedule 8s** under the **RECON** tab.

The original and one copy of the Schedule 8 Reconciliation must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP) on or before September 4, 2009. The Reconciliation must indicate the person who prepared the schedule, their telephone number, and their email address.

Instructions for Recap of Schedules 8 and 8-1

In addition to completing Schedules 8 and 8-1, entities are required to prepare a Recap of Schedules 8 and 8-1 to combine fiscal year ended June 30, 2009, Federal expenditures by individual Federal sponsor program and CFDA number. In accordance with OMB Circular A-133, Section 310 (b), this Recap requires Federal programs to be identified as direct awards, awards from pass-through entities, and Clusters of programs.

Federal activity in Departments with multiple agencies should be recapped **by Department**. For example: the Education Department may have federal expenditures in the following agencies 19-678, 19-681, 19-682, 19-697 and 19-699. In this case, the Recap should include expenditures of Federal awards of all agencies in the Education Department. **Prepare a Recap by agency if your “Department” has only one agency.** The entire Recap by agency may be done by combining federal expenditures for the entire department. The Recap should include a list of the agencies that are included in the overall Recap.

TIP: The total activity in a Recap for an entire department with multiple agencies should equal the sum of the totals from each Schedule 8 and 8-1 for the department.

Use the fiscal year ended June 30, 2008, Recap of Schedules 8 and 8-1 for your Department as a template so that the activity will be arranged in the order required. If you do not have a copy of your Department’s 2008 Recap, if you have any questions, or if this is the first year that you are required to prepare a Recap, contact Gloria Tilley for assistance at Gloria.Tilley@la.gov or 225-342-1090.

Unless there are new or deleted programs, the programs in the Recap for fiscal year ended June 30, 2009, should be in the same order presented in the Recap for fiscal year ended June 30, 2008. If new awards were received in fiscal year ended June 30, 2009, please edit the Recap to add the new awards in their correct order. Please delete any programs that had no activity in fiscal year ended June 30, 2009.

When preparing the Recap, please assure that:

1. The Federal agency name is presented in ascending numerical order by the first two digits of the CFDA number, and
2. The Direct Awards from a single Federal agency are presented first, followed by Awards from a Pass-Through Entity (with Pass-Through Entity number, if applicable),
3. Activity for both Direct Awards and Awards from a Pass-Through Entity are arranged as follows:
 - a. First, programs with CFDA numbers that are not in a Cluster should be presented in ascending numerical order,
 - b. Second, programs not in a Cluster with “other identifying numbers” and the 2-digit prefix should be presented in alphabetical order,

- c. Third, Clusters and individual programs within a Cluster should be presented alphabetically by
 - i. Cluster name with CFDA numbers first in ascending numerical order followed by
 - ii. Cluster with Other identifying Numbers listed in alphabetical order.
- 4. Dollar amounts should be rounded and only whole numbers presented.
- 5. Save the Schedule/file without changing the filename.

Submit the original and one copy of the Recap of Schedules 8 and 8-1 to OSRAP and an electronic copy of the file via email to Gloria Tilley at Gloria.Tilley@la.gov on or before September 4, 2009.

Instructions for Preparation of Schedule 8-3 **Schedule of Prior Year Federal Audit Findings**

OMB Circular A-133, Section 500(e), requires the Single Audit Report of the State of Louisiana include a Schedule reporting the status of all Federal audit findings included in the prior audit's Schedule of findings and questioned costs relative to Federal awards. According to OMB Circular A-133, this Schedule is to be completed by the auditee. All of the Schedule 8-3s' for the State will be accumulated and presented in the Single Audit Report for the fiscal year ended June 30, 2009.

If applicable, your entity must report in a Schedule 8-3, (*Schedule of Prior Federal Audit Findings*) the status of its Federal audit findings from previous audits. **For your reference, included in the Excel Workbook - *Schedule Formats and Examples* under the TAB *List of Prior Year Federal Audit Findings* - is a list of the Federal findings that require a Schedule 8-3.** Each finding is identified by a Finding Number that must be used to identify the finding in the Schedule 8-3.

If you have two or more findings, a separate schedule should be completed for each finding. The original and one copy of the *Schedule of Prior Federal Audit Findings* must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy on or before September 4, 2009. Each schedule must indicate the person who prepared the schedule, their phone number, and their email address.

Follow the requirements of OMB Circular A-133, Section 510, when preparing the Schedule 8-3:

- 1) When an audit finding was fully corrected, the Schedule need only list the audit finding and state that corrective action was taken.
- 2) When an audit finding was not corrected or was only partially corrected, the Schedule shall describe the planned corrective action, as well as any partial corrective action taken.
- 3) When corrective action taken is significantly different from corrective action previously reported in a corrective action plan or in the Federal agency's or pass-through entity's management decision, the Schedule shall provide an explanation. **Note:** For Legislative Auditor findings, a corrective action plan would have been presented to the auditors in management's response letter for the prior year Federal audit finding. The responses can be found in Appendix B of the Single Audit Report for Fiscal Year Ended June 30, 2008.
- 4) The status of the specific errors and questioned costs noted in the prior Federal audit findings shall be presented in the Schedule. For example, if in the prior audit finding there were \$12,000 in questioned costs presented, the status of this \$12,000 should be presented in the Schedule.
- 5) When a entity believes the audit finding is no longer valid or does not warrant further action, the reasons for this position shall be described in the Schedule. According to OMB Circular A-133, Section 315, a valid reason for considering an audit finding as not warranting further action is that all of the following have occurred:
 - Two years have passed since the audit report in which the finding appeared was submitted to the Federal clearinghouse,

- The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding, and
- A management decision was not issued.

REMEMBER, ONLY **FEDERAL FINDINGS** SHOULD BE PRESENTED IN THE SCHEDULE 8-3: SCHEDULE OF PRIOR YEAR FEDERAL AUDIT FINDINGS.

Submitting Schedule 8-3

If applicable, the original and one copy of Schedule 8-3 must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP) on or before September 4, 2009.

Instructions for Preparation of Schedule 8-4 **Schedule of Non-State Entity Sub-recipients** **of Major Federal Programs**

If your entity did not pass through any major Federal program funds to any non-State sub-recipients during the year ended June 30, 2009, please state **"NONE"** on the Schedule 8-4 schedule and submit it to OSRAP on or before September 4, 2009.

Please review pages 4 through 22 of these instructions prior to completing this Schedule.

Many entities that receive Federal funds pass through a portion of those Federal funds to sub-recipients to carry out specified objectives of the programs.

Only the Major Federal Program funds that were ‘passed through’ to non-State sub-recipients are to be reported in Schedule 8-4. For your guidance, an example Schedule 8-4 has been included in the Excel Workbook - *Schedule Formats and Examples* under the TAB *Example Schedule 8-4*. A list of Major Federal Programs is included in the same Workbook under the TAB *Major Programs*.

The Schedule must identify each major program with non-State sub-recipients and the amount awarded to each. The Schedule must be prepared listing:

- the Federal grantor agency,
- the CFDA number of the major Federal program (or other identifying number with the 2-digit Federal agency prefix (pages 21 & 22) if CFDA number is not available),
- the **major program name** (as it appears in the CFDA catalog),
- the Cluster name, if applicable,
- the amount of funds provided to each non-State sub-recipient during the year ended June 30, 2009, and
- the name of the secondary sub-recipient.

If available, the project number, sub-award number, and award ID number should also be provided.

A list of programs included within a Cluster of programs identified by the OMB A-133 *Compliance Supplement* is included on pages 12 through 20. If a program is included within a Cluster of programs, indicate the program as being part of the Cluster in the Schedule.

Please list sub-recipients of major programs by Federal grantor agency providing the major program in CFDA number order. List Clusters by Federal grantor agency following other programs that are not in a Cluster. See the example Schedule 8-4 for guidance.

Also, in the '8-4' TAB of the Excel Workbook titled *CONTACT INFO*, please list the current contact information (name of person, phone number, email address) and mailing address for all sub-recipients reported in Schedule 8-4.

Information on payments to vendors for goods or services should not be included in the Schedule. For your information, the distinction between a sub-recipient and vendor relationship is described below.

According to OMB Circular A-133, an entity that receives the Federal funds may be a sub-recipient if it:

- determines who is eligible to receive Federal financial assistance;
- has its performance measured against whether the objectives of the Federal program are met;
- has responsibility for programmatic decision making;
- has responsibility for adherence to applicable Federal program compliance requirements; and
- uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

An entity that receives the Federal funds may be a vendor if it:

- provides the goods or services within normal business operations;
- provides similar goods or services to many different purchasers;
- operates in a competitive environment;
- provides goods or services that are ancillary to the operation of the Federal program; and
- is not subject to compliance requirements of the Federal program.

OMB Circular A-133 recognizes that there may be unusual circumstances or exceptions to the listed characteristics. In some cases, it may be difficult to determine whether the relationship with the entity is that of a sub-recipient or of a vendor. In making the determination, the substance of the relationship is more important than the form of the agreement. It is not expected that all of the characteristics will be present and judgment should be used in determining whether an entity is a sub-recipient or a vendor. Contact Gloria Tilley at Gloria.Tilley@la.gov if you need assistance in making this determination.

Submitting Schedule 8-4

The original and one copy of Schedule 8-4 and the **Contact Information** must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy on or before September 4, 2009. **Each schedule must indicate the person who prepared the schedule, their phone number, and their e-mail address.**

NOTE: This Schedule must be presented on the same basis of accounting as Schedule 8. Please confirm the **Basis of Accounting** used to prepare Schedule 8-4 by circling **Full Accrual** or **Cash** on the Schedule located below the name of your entity.

PLEASE ROUND ALL AMOUNTS IN THE SCHEDULE TO THE NEAREST WHOLE DOLLAR.

Instructions for Preparation of Schedule 8-5 **Schedule of State Entity Sub-recipients of Federal Programs**

If your entity did not pass through any Federal program funds to a State entity during the fiscal year ended June 30, 2009, please state "**NONE**" on the Schedule 8-5 and submit it to OSRAP on or before September 4, 2009.

Review pages 4 through 22 of these instructions prior to completing this Schedule.

NOTE: For purposes of preparing Schedule 8-5, State entity is defined as a State department, agency, board, commission, hospital, college, university, or other component unit reported in the Louisiana Comprehensive Annual Financial Report (CAFR).

All Federal program funds passed through to other State entities by your entity must be reported in Schedule 8-5.

Many State entities that receive Federal funds for the administration of Federal programs pass through a portion of the Federal program funds to sub-recipients to carry out specified objectives of the programs. Many sub-recipients receiving these Federal funds are other State entities.

Because the Federal funds were received by one State entity from another State entity the expenditures are not presented in the 'sub-recipient entity's' Schedule 8.

Schedule 8-5 is required if your entity passed Federal program funds to another State entity during the year ended June 30, 2009. **For your guidance, an example Schedule 8-5 has been included in the Excel Workbook - *Schedule Formats and Examples* under the TAB *Example Schedule 8-5*.**

Please provide the CFDA number of the Federal program the Federal funds originated from, the contract or project number, and the complete name of the sub-recipient (agency, department, etc.) receiving the funds. If the sub-recipient is a college or university, include the campus to which the funds were passed. For example, if you are passing Federal funds to LSU Health Sciences Center, indicate if entity is the New Orleans campus, Shreveport campus, Health Care Services Division, etc. If you passed Federal funds to LSU Health Science Center in New Orleans, you may list the sub-recipient as "LSU Health Sciences Center (New Orleans)."

The Schedule must identify each Federal program where another State entity is a sub-recipient and the amount awarded to each. Please list the programs in the order of Federal grantor agency providing the assistance.

The Schedule should be prepared listing the Federal grantor agency, the CFDA number of the Federal program (or other identifying number including the 2-digit Federal agency prefix if the CFDA number is not available), the Federal program name (as it appears in the CFDA catalog), the Cluster name, if applicable, the amount of funds provided and the name of each State entity sub-recipient. If available, the project number, sub-award number, and award ID number should also be provided. If a program is included within a Cluster of programs identified by the OMB A-133 *Compliance Supplement*, indicate the program as being part of the Cluster on the Schedule. The Cluster names are provided in pages 12 through 22.

Also, in the '8-5' TAB of the Excel Workbook titled *CONTACT INFO*, please list the current contact information (name of person, phone number, email address) and mailing address for all sub-recipients reported in Schedule 8-5.

Information on payments to vendors for goods or services should not be included in the Schedule. For your information, the distinction between a sub-recipient and vendor relationship is described below.

According to OMB Circular A-133, a sub-recipient relationship may exist when the entity that receives the Federal funds:

- determines who is eligible to receive Federal financial assistance;
- has its performance measured against whether the objectives of the Federal program are met;
- has responsibility for programmatic decision making;
- has responsibility for adherence to applicable Federal program compliance requirements; and
- uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

The entity that receives the Federal funds may be a vendor if it:

- provides the goods or services within normal business operations;
- provides similar goods or services to many different purchasers;
- operates in a competitive environment;
- provides goods or services that are ancillary to the operation of the Federal program; and
- is not subject to compliance requirements of the Federal program.

OMB Circular A-133 recognizes that there may be unusual circumstances or exceptions to the listed characteristics. In some cases, it may be difficult to determine whether the relationship with the entity is that of a sub-recipient or of a vendor. In making the determination, the substance of the relationship is more important than the form of the agreement. It is not expected that all of the characteristics will be present and judgment should be used in determining whether an entity is a sub-recipient or a vendor. Contact

Gloria Tilley at Gloria.Tilley@la.gov or 225-342-1090 if you need assistance in making this determination.

Submitting the Schedule 8-5

The original and one copy of Schedule 8-5 and the **Contact Information** must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy on or before September 4, 2009. **Each schedule must indicate the person who prepared the schedule, their phone number, and their email address.**

NOTE: This Schedule must be presented on the same basis of accounting as Schedule 8. Please confirm the **Basis of Accounting** used to prepare Schedule 8-5 by circling **Full Accrual** or **Cash** on the Schedule located below the name of your entity.

PLEASE ROUND ALL AMOUNTS IN THE SCHEDULE TO THE NEAREST WHOLE DOLLAR.

Instructions for Preparation of Schedule 8-6
Schedule of Disbursements of ARRA funds to Sub-recipients

NEW SCHEDULE WITH UNIQUE REPORTING REQUIREMENTS

To ensure OSRAP has accounted for ALL Sub-recipients of ARRA funds, include ALL Sub-recipients, both State and non-State entities, in the Schedule 8-6.

If your entity did not pass through any Federal ARRA program funds to any sub-recipient during the fiscal year ended June 30, 2009, please state "**NONE**" on the Schedule 8-6 and submit it to OSRAP on or before September 4, 2009.

Review pages 4 through 22 of these instructions prior to completing this Schedule. For your guidance, an example Schedule 8-6 has been included in the Excel Workbook - *Schedule Formats and Examples* under the TAB *Example Schedule 8-6*.

In Federal Register 74 FR 18449, April 23, 2009, Subpart D, the Office of Management and Budget issued final guidance regarding 'Single Audit Information for Recipients of Recovery Act Funds.'

Schedule 8-6, Schedule of Disbursements of American Recovery and Reinvestment Act (ARRA) funds to Sub-recipients, has been added to the 'Schedule 8 Package' to facilitate the compilation of the data needed to comply with Single Audit requirements related to ARRA.

Many state entities that received Federal ARRA funds for the administration of ARRA programs pass through a portion of the federal funds to sub-recipients to carry out specified objectives of the programs. In an effort to be completely accountable and achieve the degree of transparency expected of the State of Louisiana, all sub-recipients of Federal ARRA funds should be identified in Schedule 8-6.

The Schedule must identify **ALL** sub-recipients for each applicable ARRA program and the amount awarded to each.

The list of ARRA Programs is being updated by OMB periodically. Please go to the link http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-suppl.pdf for a current list of ARRA programs subject to recipient reporting.

The Schedule must be prepared listing the Federal grantor agency, the CFDA number of the Federal ARRA program (or other identifying number with the 2-digit federal agency prefix (pages 21 & 22) if CFDA number is not available), **the ARRA program name (as it appears in the CFDA catalog) with the inclusion of the prefix "ARRA."**

Please list sub-recipients of ARRA programs by Federal grantor agency, providing the ARRA program in CFDA number order. If available, the project number, sub-award number, and award ID number should also be provided.

Also, if applicable, include the Cluster name and indicate the program as being part of the Cluster in the Schedule. List Clusters by Federal grantor agency following other programs that are not in a Cluster. Refer to the list of Clusters on pages 12 through 20 to determine if the program is included within a Cluster of programs identified in Part 5 of the March 2009 OMB Circular A-133 Compliance Supplement.

Also, in the '8-6' TAB of the Excel Workbook titled *CONTACT INFO*, please list the current contact information (name of person, phone number, email address) and mailing address for all sub-recipients reported in Schedule 8-6.

Information on payments to vendors for goods or services should not be included in the Schedule. For your information, the distinction between a sub-recipient and vendor relationship is described below.

According to OMB Circular A-133, Section 210, the entity that receives the federal funds may be a sub-recipient if it:

- determines who is eligible to receive federal financial assistance;
- has its performance measured against whether the objectives of the federal program are met;
- has responsibility for programmatic decision making;
- has responsibility for adherence to applicable federal program compliance requirements; and
- uses the federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

According to OMB Circular A-133, Section 210, the entity that receives the federal funds may be a vendor if it:

- provides the goods or services within normal business operations;
- provides similar goods or services to many different purchasers;
- operates in a competitive environment;
- provides goods or services that are ancillary to the operation of the federal program; and
- is not subject to compliance requirements of the federal program.

OMB Circular A-133 recognizes that there may be unusual circumstances or exceptions to the listed characteristics. In some cases, it may be difficult to determine whether the relationship with the entity is that of a sub-recipient or of a vendor. In making the determination of whether a sub-recipient or vendor relationship exists, the substance of the relationship is more important than the form of the agreement. It is not expected

that all of the characteristics will be present and judgment should be used in determining whether an entity is a sub-recipient or a vendor. Contact Gloria Tilley at Gloria.Tilley@la.gov or 225-342-1090 if you need assistance in making this determination.

Submitting Schedule 8-6

The original and one copy of Schedule 8-6 and the **Contact Information** must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy on or before September 4, 2009. **Each schedule must indicate the person who prepared the schedule, their phone number, and their email address.**

NOTE: This Schedule must be presented on the same basis of accounting as Schedule 8. Please confirm the **Basis of Accounting** used to prepare Schedule 8-6 by circling **Full Accrual** or **Cash** on the Schedule located below the name of your entity.

PLEASE ROUND ALL AMOUNTS IN THE SCHEDULE TO THE NEAREST WHOLE DOLLAR.